

## GENERAL LEDGER

## ACCOUNT Employee Income Tax Payable

ACCOUNT NO. 2120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Jan. 1	Balance	✓				1 2 1 5 00
15		1	1 2 1 5 00			
31		1		1 4 2 5 00		1 4 2 5 00
Feb. 15		1	1 4 2 5 00			
28		1		1 4 6 2 00		1 4 6 2 00
Mar. 15		1	1 4 6 2 00			
31		1		1 5 4 5 00		1 5 4 5 00
April 15		2	1 5 4 5 00			

## ACCOUNT FICA Tax Payable

ACCOUNT NO. 2130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Jan. 1	Balance	✓				1 3 4 2 68
15		1	1 3 4 2 68			
31		1		6 7 8 96		6 7 8 96
31		1		6 7 8 96		1 3 5 7 92
Feb. 15		1	1 3 5 7 92			
28		1		6 8 7 84		6 8 7 84
28		1		6 8 7 84		1 3 7 5 68
Mar. 15		1	1 3 7 5 68			
31		1		7 2 2 24		7 2 2 24
31		1		7 2 2 24		1 4 4 4 48
April 15		2	1 4 4 4 48			

## ACCOUNT Unemployment Tax Payable—Federal

ACCOUNT NO. 2150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
19-- Jan. 1	Balance	✓				8 3 62
31		1	8 3 62			
31		1		6 7 90		6 7 90
Feb. 28		1		6 8 78		1 3 6 68
Mar. 31		1		7 2 22		2 0 8 90
April 30		2	2 0 8 90			